

EXHIBIT 26



January 31, 2018

Mr. Michael Koufakis
Star Automotive Group
205-11 Northern Boulevard
Bayside, NY 11361

Dear Mr. Koufakis:

This letter is to confirm and specify the terms of our engagement for the year ended December 31, 2016 and to clarify the nature and extent of the services we will provide. By signing this engagement letter we have assumed that you are the individual(s) responsible for the tax matters of the entity/entities and from whom we shall receive all inquiries and requests. If this is not a correct assumption, please furnish us with the name of the individual with whom this work should be coordinated.

The non-attest services we will provide are covered in the following paragraphs.

TAX RETURN SERVICES

We will prepare the tax returns listed in the attached Appendices, for the year ended December 31, 2016.

Our engagement is limited to the tax work specifically set forth in this letter and does not encompass any other tax services including, without limitation, any sales and use tax services. The fee structure specified below is for tax return preparation only. Tax planning is an additional service outside the scope of form preparation and will be billed at discounted hourly rates. Consulting services are not included in the fee structure. Consulting services not included are Merger/Acquisition services, Cost Segregation Studies, other tax studies, tax elections, changes in accounting method, business valuations, estate tax planning, preparation of Form 3115 and likewise. We will perform all services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

FEE STRUCTURE

Our fees for these tax return services will be \$3,500 per dealership entity, \$3,000 for the body shop entity, \$1,500 for each real estate entity, \$1,500 for each trust return, \$1,000 for each of the three Koufakis owners' personal tax returns, and \$800 each for all other personal tax returns, plus out-of-pocket expenses, if applicable. All invoices are due and payable upon presentation. If additional work is required, we will notify you of any adjustment to the stated fee. For any services not specifically covered by this engagement letter, those services will be invoiced at discounted standard hourly rates or for a fee to be agreed upon in advance of commencement of work. Per firm policy, we generally do not charge for telephone calls. We shall have the right to halt or terminate entirely our services until payment is received on past due invoices.



WWW.ROSENFIELDANDCO.COM
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FIRM FOUNDATION
MEMBER CPA

Rosenfield 000551



You should retain all the documents and other data that form the basis of the return(s). These may be necessary to prove the accuracy and completeness of the return to a taxing authority. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. You have the responsibility to understand the nature of any reconciling items between the financial statements and the tax returns. Management has the final responsibility for the income tax returns and, therefore, should review them carefully before signing and filing them.

We will use our professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by management, we will resolve such questions in the Company's favor whenever possible. We will advise you with regard to tax positions taken in preparation of the tax returns, but you must make all decisions with regard to those matters. Notwithstanding anything to the contrary, we will not be required to take any position with respect to any tax return which would subject us to a tax return preparer penalty. We will advise you of the same and we reserve the right to withdraw from this engagement if you wish to continue to take such tax position. In the event of our withdrawal, the Company shall continue to be responsible and obligated to pay our fees through the date of withdrawal.

The law provides various penalties that may be imposed when taxpayers underestimate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred.

The Internal Revenue Service Restructuring and Reform Act of 1998 extends the common law protection of confidentiality afforded under the attorney/client privilege to federally authorized tax practitioners in non-criminal tax proceedings before the Internal Revenue Service and certain federal courts. However, the scope of such confidentiality protection is limited. The privilege does not apply to this engagement.

Our engagement for the above referenced tax work does not include any procedures designed to detect material errors, irregularities, or illegal acts, including fraud or defalcations, should any exist.

Our engagement for the above referenced tax work does not include the responsibility to amend or correct tax returns as a result of retroactive tax law changes that may occur subsequent to this engagement. In the event of such retroactive tax law change, we will be available, upon request, to prepare such amended or corrected returns and will render additional invoices for the time and expenses incurred.

OTHER NONATTEST SERVICES

We will provide the following additional non-attest services:

- Based on information you provide, we will assist in making LIFO calculations for inventory; maintain the detailed LIFO schedules, including preparation of any related adjusting or correcting journal entries; and
- Based on information you provide, we may propose adjusting journal entries to your general ledger; and
- Based on information you provide, we will maintain detailed book depreciation schedules for the Company, including assignment of asset lives, salvage values and depreciation methods, calculate depreciation expense, and prepare any related adjusting or correcting journal entries; and



- Based on information you provide and as part of our tax services, we will maintain detailed tax depreciation schedules, including assignment of asset lives, salvage values, Section 179 treatment, and depreciation methods, calculate tax depreciation (cost recovery) expense, and prepare any required tax adjustments.

You are responsible for evaluating the adequacy and results of the above non-attest services performed and accepting responsibility for the results of such services. This includes your review and approval of all adjustments we may propose to the accounting records of the Company or its financial statements as a result of these services.

This engagement and any actions that may arise shall be governed by the laws of the state of Florida and be brought in the judicial districts in which the headquarters of Rosenfield and Company, PLLC is located.

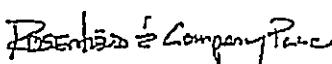
Whenever possible, each provision of this agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision hereof shall be ineffective, or invalid, such ineffectiveness or invalidity shall be only to the extent of such prohibition or invalidity, without invalidating the remainder of the provision or the remaining provisions of this agreement, which shall otherwise remain in full force and effect. The agreements of the Company and Rosenfield and Company, PLLC contained in this engagement letter shall survive the completion or termination of this engagement.

Because of the importance of management's representations, you agree to release Rosenfield and Company, PLLC and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentation by management.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of the letter in the space indicated and return it to our office. If there are additional tax returns to prepare that are not listed above or in any applicable appendixes, please inform us by noting so just below your signature at the end of the returned copy of this letter. Additional returns listed will be reviewed for any applicable fee adjustments, as needed. An updated Engagement Letter may be issued for your approval.

We want to express our appreciation for this opportunity to work with you.

Sincerely,


Rosenfield and Company, PLLC

REQUIRED RESPONSE:

This letter and any applicable appendixes correctly sets forth our understanding of the services and fee structure specified by Rosenfield and Company, PLLC. Please sign and return to the Firm Administrative Team via email at info@rosenfieldandco.com or fax at 407-849-6400.

By: _____
Star Automotive Group

Date: _____

[Star Automotive Group]

Rosenfield 000553



APPENDIX TO ENGAGEMENT LETTER FOR 2016 SERVICES
SCHEDULE A: STAR AUTOMOTIVE GROUP
ENTITY & TAX RETURN FILING TYPE LISTING

<u>Entities</u>	<u>Federal Forms</u>	<u>State & Local Forms</u>
Star Auto Sales of Bayside Inc.	1120S	CT-3-S NYC-4S
Star Chrysler Jeep Dodge	1120S	CT-3-S NYC-4S
Star Nissan, Inc.	1120S	CT-3-S NYC-4S
205-11 Northern Blvd LLC	1065	IT-204 NYC 204
210-10 Jamaica Ave., LLC	1065	IT-204 NYC 204
211-48 Jamaica Avenue, LLC	1065	IT-204 NYC 204
Koufakis Realty 211-52 Jamaica Avenue, LLC	1065	IT-204 NYC 204
Koufakis Realty, LLC	1065	IT-204 NYC 204
Star Auto Body of Queens Village, LLC	1065	IT-204 NYC 204
Star Auto Sales of Queens County LLC (D/B/A Star Fiat)	1065	IT-204 NYC 204
Star Auto Sales of Queens, LLC (D/B/A Star Subaru)	1065	IT-204 NYC 204
Star Hyundai, LLC	1065	IT-204 NYC 204

Individuals

John A Koufakis & Shailja Bhatnagar	1040	IT-201
John Koufakis	1040	IT-201
Michael & Lynne S Koufakis	1040	IT-201
Steven M & Eileen Koufakis	1040	IT-201

Trusts

Georgia Koufakis Trust	1041	IT-205
John M. Koufakis Grandchildrens Trust	1041	IT-205
The Koufakis Childrens' Trust	1041	IT-205

We are in receipt of unsigned returns for the following individuals. Please advise if these have been previously filed.

Caitlin I. Koufakis	1040	IT-201
Cristen K. Koufakis	1040	IT-201
Emily Koufakis	1040	IT-201
John Koufakis, III	1040	IT-201
Olivia Koufakis	1040	IT-201
Zachary Koufakis	1040	IT-201



January 21, 2019

Mr. Michael Koufakis
Star Automotive Group
205-11 Northern Boulevard
Bayside, NY 11361

Dear Mr. Koufakis:

This letter is to confirm and specify the terms of our engagement for the year ended December 31, 2018 and to clarify the nature and extent of the services we will provide. By signing this engagement letter we have assumed that you are the individual(s) responsible for the tax matters of the entity/entities and from whom we shall receive all inquiries and requests. If this is not a correct assumption, please furnish us with the name of the individual with whom this work should be coordinated.

The non-attest services we will provide are covered in the following paragraphs.

TAX RETURN SERVICES

We will prepare the tax returns listed in the attached Appendix(es), for the year ended December 31, 2018.

Our engagement is limited to the tax work specifically set forth in this letter and does not encompass any other tax services including, without limitation, any sales and use tax services. The fee structure specified below is for tax return preparation only. Tax planning and on-site assistance with client year-end adjustments are additional services outside the scope of form preparation and will be billed at discounted hourly rates. Consulting services are not included in the fee structure. Consulting services not included are Litigation Support and Forensic Accounting, Merger/Acquisition services, Cost Segregation Studies, other tax studies, tax elections, changes in accounting method, business valuations, estate tax planning, preparation of Form 3115 and likewise. Those services will be performed pursuant to separate engagement letters. We will perform all services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

FEE STRUCTURE

Our fees for these tax return services will be \$3,500 per dealership entity, \$3,000 for the body shop entity, \$1,500 for each real estate entity, \$1,500 for each trust return, \$1,000 for each of the three Koufakis owners' personal tax returns, and \$800 each for all other personal tax returns, plus out-of-pocket expenses, if applicable. New vehicle LIFO preparation services, if needed, are based on a schedule of \$500 per dealership calculation plus \$3.50 per vehicle invoice. If additional work is required, we will notify you of any adjustment to the stated fee. All invoices are due and payable upon presentation. For any services not specifically covered by this engagement letter, those services will be invoiced at discounted standard hourly rates or for a fee to be agreed upon in advance of commencement of work. Per firm policy, we generally do not charge for telephone calls with owners. We shall have the right to halt or terminate entirely our services until payment is received on past due invoices.

You should retain all the documents and other data that form the basis of the return(s). These may be necessary to prove the accuracy and completeness of the return to a taxing authority. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. You have the responsibility to understand



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FIRM FOUNDATION
INDEPENDENTLY OWNED MEMBER

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the nature of any reconciling items between the financial statements and the tax returns. Management has the final responsibility for the income tax returns and, therefore, should review them carefully before signing and filing them.

We will use our professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by management, we will resolve such questions in the Company's favor whenever possible. We will advise you with regard to tax positions taken in preparation of the tax returns, but you must make all decisions with regard to those matters. Notwithstanding anything to the contrary, we will not be required to take any position with respect to any tax return which would subject us to a tax return preparer penalty. We will advise you of the same and we reserve the right to withdraw from this engagement if you wish to continue to take such tax position. In the event of our withdrawal, the Company shall continue to be responsible and obligated to pay our fees through the date of withdrawal.

The law provides various penalties that may be imposed when taxpayers underestimate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred.

The Internal Revenue Service Restructuring and Reform Act of 1998 extends the common law protection of confidentiality afforded under the attorney/client privilege to federally authorized tax practitioners in non-criminal tax proceedings before the Internal Revenue Service and certain federal courts. However, the scope of such confidentiality protection is limited. The privilege does not apply to this engagement.

Our engagement for the above referenced tax work does not include any procedures designed to detect material errors, irregularities, or illegal acts, including fraud or defalcations, should any exist.

IMPACT OF TAX REFORM

Virtually all taxpayers will be affected by changes to the Internal Revenue Code adopted in the 2017 tax reform legislation. As is typical with major tax legislation, the Treasury Department and the Internal Revenue Service are expected to issue regulations or other interpretive guidance with respect to these changes, but certain regulations or guidance could be issued after we begin preparation of your tax returns (or even after the returns are filed). The changes made by tax reform may require us to spend additional time in preparing your returns to comply with new requirements. If this additional work would increase the amount of our fees, we will notify you of any adjustment to the stated fee. Our engagement for the previously referenced tax work does not include the responsibility to amend or correct tax returns as a result of retroactive tax law changes that may occur subsequent to this engagement. In the event of such retroactive tax law changes, we will be available, upon request, to prepare such amended or corrected returns and will render additional invoices for the time and expenses incurred.

Our services in preparing your tax returns do not include tax planning services to take advantage of changes adopted by tax reform. If you wish to discuss these planning opportunities and would like us to assist you in implementing your preferred alternatives, but those services would be performed under a separate engagement letter for additional fees.

OTHER NONATTEST SERVICES

We will provide the following additional non-attest services:

- Based on information you provide, we may propose adjusting journal entries to your general ledger;



- Based on information you provide, we will maintain detailed book depreciation schedules for the Company, including assignment of asset lives, salvage values and depreciation methods, calculate depreciation expense, and prepare any related adjusting or correcting journal entries; and
- Based on information you provide and as part of our tax services, we will maintain detailed tax depreciation schedules, including assignment of asset lives, salvage values, Section 179 treatment, and depreciation methods, calculate tax depreciation (cost recovery) expense, and prepare any required tax adjustments.

You are responsible for evaluating the adequacy and results of the above non-attest services performed and accepting responsibility for the results of such services. This includes your review and approval of all adjustments we may propose to the accounting records of the Company or its financial statements as a result of these services.

This engagement and any actions that may arise shall be governed by the laws of the state of Florida and be brought in the judicial districts in which the headquarters of Rosenfield and Company, PLLC is located.

Whenever possible, each provision of this agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision hereof shall be ineffective, or invalid, such ineffectiveness or invalidity shall be only to the extent of such prohibition or invalidity, without invalidating the remainder of the provision or the remaining provisions of this agreement, which shall otherwise remain in full force and effect. The agreements of the Company and Rosenfield and Company, PLLC contained in this engagement letter shall survive the completion or termination of this engagement.

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We want to express our appreciation for this opportunity to work with you.

Sincerely,

Rosenfield & Company, PLLC
Rosenfield and Company, PLLC

REQUIRED RESPONSE:

This letter and any applicable appendixes correctly sets forth our understanding of the services and fee structure specified by Rosenfield and Company, PLLC. Please sign and return to the Firm Administrative Team via email at info@rosenfieldandco.com or fax at 407-849-6700.

By: _____
Mr. Michael Koufakis

Date: _____



APPENDIX TO ENGAGEMENT LETTER FOR 2018 SERVICES
SCHEDULE A: STAR AUTOMOTIVE GROUP
ENTITY & TAX RETURN FILING TYPE LISTING

Entities

	Federal Forms	State & Local Forms
Star Auto Sales of Bayside Inc.	1120S	CT-3-S
Star Chrysler Jeep Dodge	1120S	CT-3-S
Star Nissan, Inc.	1120S	CT-3-S
205-11 Northern Blvd LLC	1065	IT-204
210-10 Jamaica Ave., LLC	1065	IT-204
211-48 Jamaica Avenue, LLC	1065	IT-204
Koufakis Realty 211-52 Jamaica Avenue, LLC	1065	IT-204
Koufakis Realty, LLC	1065	IT-204
Star Auto Sales of Queens, LLC (D/B/A Star Subaru)	1065	IT-204
Star Hyundai, LLC	1065	IT-204

Individuals

John A Koufakis & Shailja Bhatnagar	1040	IT-201
John Koufakis	1040	IT-201
Michael & Lynne S Koufakis	1040	IT-201
Steven M & Eileen Koufakis	1040	IT-201
Cristen K. Koufakis	1040	IT-201
Emily Koufakis	1040	IT-201
John Koufakis, III	1040	IT-201
Olivia Koufakis	1040	IT-201
Zachary Koufakis	1040	IT-201

Trusts

Georgia Koufakis Trust	1041	IT-205
John M. Koufakis Grandchildrens Trust	1041	IT-205
The Koufakis Childrens' Trust	1041	IT-205